■ Ernst & Young

Chartered Accountants
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 London EC4A 1NH

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PRIVATE & CONFIDENTIAL

The Directors
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Rolls House
7 Rolls Building
Fetter Lane
LONDON
EC4A 1NH

14 October 1997

ES/DLW/PJW

Direct Line 0171 931 2335

Direct Fax 0171 353 8134

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young

Emil & Jones

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COMPANIES HOUSE 18/10/97

A list of partner's names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.

Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.